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OUTLINE OF EXCEPTIONS TO GENERAL PROCEDURE IN RECORDING
GCP ACQUISITIONS TO BE GIVEN CONSIDERATION IN PERFORMING
THE DETAILED LIQUIDATION OF ACCOUNT 60.11 ACCOUNTS PAYABLE -
VENDORS

I. GENERAL

The detailed liquidation of Account 60.11, Accounts Payable - Vendors, has been performed by collating acquisition cards (transaction code 20) and disbursement cards (transaction code 11) with controls on fields in the cards which normally carry shipping ticket number and contract number.

Certain factors have required the Inventory Accounting Division to deviate from the general rule in punching acquisition cards for certain types of transactions. The purpose of this instruction is to set forth those deviations so that they may be given consideration by the Program Accounting Division, Fiscal Branch, New York, in performing the detailed liquidation of Accounts Payable - Vendors.

II. METHODS OF RECORDING ACQUISITIONS OF CANNED FRUITS AND CANNED VEGETABLES FROM THE ARMY

Shipping ticket numbers are not assigned to acquisitions of canned fruits and vegetables from the Army and therefore cannot be punched in acquisition cards prepared by the Inventory Accounting Division. The numerical portion of this field has been utilized for punching abstract numbers which are used only for reference purposes by the Inventory Accounting Division. Therefore, the Program Accounting Division, Fiscal Branch, New York, will perform a liquidation of accounts payable for such items by controlling only on the fields containing contract numbers and/or commodity code.

Such acquisition cards may be identified by the lack of punching in that portion of the field for shipping ticket number which is allotted to alphabetical information.

III. METHOD OF RECORDING ACQUISITIONS BY "FIELD PURCHASE"

Since "Field Purchases" of fresh commodities are not covered by purchase contracts, contract numbers are not available for punching in either the acquisition or disbursement cards. Therefore, the liquidation of accounts payable for such items will be performed by collating acquisition and disbursement cards with controls on only those fields containing shipping ticket number and/or commodity code.

IV. METHOD OF RECORDING ACQUISITIONS OF SEEDS AND COTTON

The commodity branches report acquisitions of seeds and cotton (except cotton waste) to the Inventory Accounting Division by blanket code and total quantities and values only. Such acquisitions are reported to the Program Accounting Division, Fiscal Branch, New York, in the same manner. Since acquisition records reflect no lot or ticket breakdown, liquidation will be made by controlling only on the blanket codes as follows:

Cotton	01-000-00 through 01-330-00
Seeds	49-000-00 through 51-00-00

